necessary for the health, safety and welfare of the residents in said area or locality, then the Commission may in its discretion by written order deny the petition. the Commission in its discretion shall make the findings set forth in Section 159(a) of this subtitle and shall deem it desirable to constitute said locality as a sanitary district, to modify the boundaries of said locality as presented in said petition or to add such locality to a contiquous existing sanitary district, it shall pass a written order setting out its determination. Such order denying, modifying or granting the petition shall be published in one or more newspapers in St. Mary's County. If ten (10) residents and landowners in the area involved in any such order are dissatisfied with the order of the Commission, they shall have the right to take and enter within ten (10) days after the first publication of said order, as above provided, an appeal to the County Commissioners of St. Mary's County who review, after due notice of shall hearing If the County Commissioners of Commission's decision. St. Mary's County shall find that the amount of bonds to be issued pursuant to Section 161 of this subtitle to pay the costs of installing such facilities and establishing a new sanitary district, or enlarging an existing sanitary district, together with the unamortized balance of the bonds issued to pay the cost of all facilities previously installed by the Commission in the area involved, will not exceed twenty-five per centum (25%) of the assessed property value as fixed for county taxation purposes within said area or locality, and if they find that the proposed project is feasible from an engineering and financial standpoint, and if, in addition thereto, they shall find that it is necessary to the public health, safety and welfare of the residents therein that said sanitary district be established or enlarged, they may in their discretion reverse any decision of the Commission denying the petition to create or enlarge a sanitary district. If such County Commissioners do not find, they may in their discretion reverse any ission of the Commission creating or enlarging a decision of the Commission creating or sanitary district. If the final decision is in favor of establishing or enlarging a sanitary district, or, in the event no appeal is taken from an order of the Commission creating or enlarging a sanitary district, if said County Commissioners consent thereto, the Commission shall cause locality as finally determined by the plats of such Commission to be made under the supervision of its engineers, showing the boundaries of such locality, one copy of which plat shall be filed in the office of the office of said County the Commission, one in "......Sanitary Commissioners and one, indexed District," shall be filed in a plat book in the office where the land records of St. Mary's County are kept; and upon the filing of said plat and the approval of said locality by the said County Commissioners and the Commission, such sanitary district shown on said plat shall be, and the same is hereby designated and constituted for the purpose of this subtitle to be a